In the High Court for the States of Punjab and Haryana, at Chandigarh.

C.W.P.No. 17683 of 2005 (O&M)
Decided on Sept 11,2006.

M/s. C.K. Electronics Pvt.Limited --- petitioner

vs.

State of Ounjab and others ---respondents.

Coram: Hon'ble Mr.Justice Jasbir Singh
Hon'ble Mr.Justice Pritam Pal

Present: Mr.A.C.Jain, Advocate, for the petitioner

Mr. B.S.Sewak, DAG, Punjab

Mr.Pardeep Bhandari,Advocate, for respondent No.3.

Jasbir Singh J:(Oral)

This writ petition has been filed with a prayer that a writ of mandamus be issued to the respondents to grant benefit of exemption from payment of Octroi duty, by the petitioner. Reliance, to claim that relief, has been placed on document Annexure P-2.

At the time of arguments before this Court, it has not been disputed by the State Counsel that exemption, from payment of 50% of octroi duty, in fact, was granted by the State of Punjab, to units like the petitioner, w.e.f. December 29,1999 up to December 29,2005. At the time of arguments, Mr.Jain, has placed reliance upon two judgments of this Court to say that controversy is squarely covered, in favour of the petitioner. On perusal of the judgment passed in C.W.P.No.7295 of 2000, M/s.Kevin Infotech Pvt. Ltd., Ropar v. State of Punjab & others decided on November 21,2000, and also judgment passed in C.W.P. No.7760 of 2002, M/s Dixon Utilities and Export Limited v. The State

of Punjab and others, decided on May 09,2003, this Court feels that in view of ratio of the judgments referred to above, this writ petition deserves to succeed.

In view of admitted position,referred to above, this writ petition is allowed in the same terms as in M/s.Dixon Utilities and Export Limited. (Supra)

Respondent No.3- Municipal Council, is directed to refund excess amount recovered, to the petitioner,as per policy within three months from the date of receipt of a certified copy of this order.

(Jasbir Singh)
Judge

Sept 11,2006,
RR

(Pritam Pal)
Judge